

EXHIBIT 23

FRANK & ASSOCIATES, P.C.

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Neil M. Frank

April 17, 2008

VIA FACSIMILE (516-357-3333)
and FIRST-CLASS MAIL

Barry Levy, Esq.
Rivkin Radler, L.L.P.
926 RexCorp Plaza
Uniondale, New York 11556-0926

Re: Malone, et al. v. NYP, et al.
Case Number: 07-CV-9583

Dear Mr. Levy:

As you know, this office represents Plaintiffs in the above action. Reference is made to your letter dated March 11, 2008 and all subsequent correspondence arising therefrom.

We have been instructed by Ms. Lee she will not authorize this firm to disengage her from the group action. Therefore, since we have been put on notice of Defendant's intent to file a Motion to Dismiss as to Ms. Lee's claims, we have no choice but to make a Motion to be relieved as Ms. Lee's counsel.

As for Mr. Paulino's claims, we do not believe he falls into the same category as Ms. Lee, and therefore, we will not withdraw him from the case. Our position is that the relief sought in the above-referenced action was not released by the dismissal of his individual ERISA complaint, and will oppose any motion Defendant files as to his presence in the action.

Should you have any questions, please do not hesitate to contact me.

Very truly yours,

FRANK & ASSOCIATES, P.C.


Neil M. Frank

cc: J. Jordan Lippner, Esq. (via Facsimile, 212-852-7217)
Michael Starr, Esq. (via Facsimile, 212-918-3100)
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~ Employment, Labor Relations and Benefits Litigation ~